WAKAB76.005AUS PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant : Masaya Mitani et al.

Appl. No. : 10/827,179 Filed : April 19, 2004

For : ELECTROCHEMICAL CELL

Examiner : Karie Amber Oneill

Group Art Unit : 1745

AMENDMENT

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir

In response to the Office Action mailed December 21, 2006, please reconsider the present application in light of the following amendments and comments.

Amendments to the Specification begin on page 2 of this paper.

Amendments to the Claims are reflected in the listing of claims which begins on page 3 of this paper

Remarks/Arguments begin on page 5 of this paper.